

**UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF
ALLEGHENY HEALTH, EDUCATION
AND RESEARCH FOUNDATION,

Plaintiff,

V.

PRICEWATERHOUSECOOPERS, LLP,

Defendant.

Civil Action No. 00-684

Judge David Stewart Cercone

**APPENDIX TO THE COMMITTEE’S RESPONSE TO PwC’S STATEMENT OF
UNDISPUTED AND MATERIAL FACTS UNDER LOCAL RULE 56.1(C)(1)**

VOLUME 5A

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July 11, 2005

EXHIBIT 0293

ST CHRISTOPHERS HOSPITAL
ACCOUNTS RECEIVABLE AGING - INPATIENT
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

AGED FROM FINAL BILL DATE

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
A MEDICAID	3,854,213	1,013,448	639,091	259,808	207,333	134,465	141,887	136,871	368,387	754,562
B BLUE CROSS	1,546,222	300,000	312,314	207,725	265,784	64,681	106,637	84,949	30,777	(7,003)
C COMMERCIAL	1,531,214	431,363	287,057	155,357	103,574	59,321	222,192	136,353	4,856	(8,603)
D DIRECT CONTRACTING	24,446	0	24,446	0	0	0	0	0	0	0
F CHARITY CARE	5,081	5,081	0	0	0	0	0	0	0	0
H HMO (USHC, GPE)	4,447,498	1,237,535	1,016,616	513,789	319,170	155,966	60,078	132,372	258,287	204,962
I PATIENT CONTRACTS	11,328	0	0	0	440	0	150	3,548	2,483	4,705
N MEDICARE	72,487	103,398	1,520	0	0	738	889	3,864	(4,338)	(33,161)
N MEDICAID	10,125,118	3,484,967	2,783,000	1,461,536	630,377	218,088	47,547	(60,436)	137,733	114,952
U SELF PAY	3,064,192	751,438	486,415	526,828	147,373	123,972	10,655	242,347	77,183	68,253
W WORKERS COMP/NO FAULT	2,179,789	680,895	307,667	224,463	197,488	175,259	124,293	200,405	119,896	159,801
	159,801	3,808	0	0	69,778	31,689	0	38,285	1,134	16,808
TOTAL	27,022,334	7,502,144	5,947,127	3,347,472	2,241,328	865,387	744,837	886,459	986,428	1,105,010
	2,888,031	0	0	0	0	0	0	0	0	0
	24,134,303									
	1,891,300									

Additional Reserve on Billed Commerce
27,243,963 A Agrees to the A/R aging without exception.
(NOTE: For Inhouse A/R, Inhouse & DNFB total should not be included to agree to the aging.)

Total gross billed commercial
Estimated contractuals at payment
Additional reserve required

C Represents erroneous application of PATCOM
payments against the Inhouse A/R balance. Entire
remaining PATCOM A/R balance was previously
written off.

B Based upon historical data from Patient Accounting.

DEPOSITION
EXHIBIT

293

ACH

CL 013584.A

ST CHRISTOPHERS HOSPITAL
INPATIENT BAD DEBT RESERVE CALCULATION
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

CLASS	TOTAL	INHOUSE & DFB (NET)	FINAL BILLED	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
A. MEDICAID	1,403,582	0	0	50,852	31,805	12,845	20,733	13,446	14,188	136,871	368,387	754,582
B. BLUE CROSS	121,140	0	0	15,015	15,618	10,388	26,578	6,488	10,684	21,212	23,083	(7,903)
C. COMMERCIAL***	89,818	0	0	17,251	10,682	6,254	8,286	4,888	17,775	27,271	2,814	(5,282)
D. DIRECT CONTRACTING	1,222	0	0	0	1,222	0	0	0	0	0	0	0
F. CHARITY CARE	5,091	0	0	5,091	0	0	0	0	0	0	0	0
H. HMO	626,705	0	0	61,892	50,831	25,690	31,817	15,599	9,008	33,083	193,715	204,882
I. PATIENT CONTRACTS	7,513	0	0	0	0	0	0	0	0	0	0	0
M. MEDICARE	(30,050)	0	0	5,170	76	0	0	74	15	887	1,352	(3,781)
N. MANAGED MA	702,223	0	0	174,248	138,850	73,088	93,038	21,809	4,755	(22,880)	103,300	114,952
P. PPO-PREFERRED PROVIDER	303,257	0	0	37,572	24,321	28,431	14,737	12,387	1,087	60,587	57,872	68,253
U. SELF PAY	1,244,247	81,440	0	330,487	153,833	111,231	88,744	87,828	82,147	200,893	119,886	(11,643)
W. WORKERS COMP/NO FAULT	37,187	0	0	180	0	0	5,978	3,168	0	8,071	851	16,906
REQUIRED RESERVE	4,511,834	81,440	0	697,579	428,136	265,918	301,057	165,277	119,787	467,754	868,676	1,106,330

***Commercial reserve is calculated based on gross A/R less estimated contractual percentage [see gross A/R schedule.]

ST CHRISTOPHERS HOSPITAL
OUTPATIENT A/R AGING - RECEIVABLES AT GROSS
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
TOTAL									
A MEDICAID	244,080	213,845	227,951	243,810	245,788	309,884	587,825	234,487	348,973
B BLUE CROSS	355,341	181,795	162,393	68,885	73,844	49,679	101,283	85,402	106,789
C COMMERCIAL	218,901	187,197	101,114	74,856	74,588	31,142	75,384	83,648	147,160
D DIRECT CONTRACTING	7,504	7,408	7,330	4,827	187	0	5,486	8,237	12,435
E CHARITY CARE	2,353	0	1,438	0	822	0	2,283	1,017	13,177
F HMO	2,774,875	574,802	145,488	(25,508)	102,284	112,801	408,001	305,351	370,041
G K30 (BC)	4,257	2,383	688	1,584	0	0	0	0	1,825
H K30 K42 (KHPE)	2,121,273	450,183	370,333	212,747	168,465	50,480	140,060	133,817	73,819
I PATIENT CONTRACTS	28,573	9,071	3,741	663	2,343	3,024	673	2,087	2,978
J MEDICARE	156,819	62,252	(13,391)	26,831	4,428	2,970	15,854	11,010	7,173
K MANAGED MA	8,030,087	1,824,444	1,327,103	991,473	510,085	333,488	435,350	410,184	393,163
L PPO-PREFERRED PROVIDER	683,517	117,658	28,405	77,818	(32,053)	20,142	228,116	80,655	(55,598)
M P3-A5 (BC)	1,714,288	254,009	237,117	144,215	155,869	62,848	48,484	2,148	255,397
N P61 (KHPE)	6,771	565	0	0	0	0	0	0	4,057
O SELF PAY	1,854,580	218,208	204,274	237,917	235,795	86,183	172,032	140,002	142,034
P WORKERS COMP/NO FAULT	14,185	(777)	84	1,681	236	0	709	8,716	1,884
TOTAL	22,105,894	6,059,722	2,802,024	2,059,107	1,518,439	1,081,717	2,226,410	1,573,029	1,931,619

NOTE:

AHERF is contractualizing the payors that are not

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ST CHRISTOPHERS HOSPITAL
 OUTPATIENT AIR AGING - NET OF ALLOWANCES
 Bad Debt Calculation (New Methodology)
 JUNE 30, 1997

contracted at time of billing with this schedule.

-SC AND HWP AGING CATEGORIES NEED ADJUSTED BASED ON 3/1/97 EFFECTIVE DATE

(DO NOT FORGET PC 751)

-NA PRIOR TO 10/08 IS GROSS-WATCH AGING CATEGORIES

CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	366+
A MEDICAID	244,080	213,945	227,851	249,810	248,789	309,884	587,825	30,481	45,488
B BLUE CROSS	170,584	77,842	77,834	42,713	73,844	48,878	101,253	95,402	108,789
C COMMERCIAL	172,832	147,882	78,830	58,138	58,823	24,802	59,538	88,080	116,258
D DIRECT CONTRACTING	0	0	0	0	0	0	0	0	0
F CHARITY CARE	0	0	0	0	0	0	0	0	0
H HMO	781,305	574,802	145,488	(25,588)	102,284	112,801	408,001	305,351	370,041
H30 (BC)	2,043	1,144	321	765	0	0	0	0	1,825
H33 M2 (MPE)	322,823	348,841	285,153	183,815	169,485	50,480	140,080	133,817	173,818
I PATIENT CONTRACTS	8,071	4,511	3,741	683	2,345	3,024	873	2,087	2,578
M MEDICARE	8,116	13,685	(2,845)	8,343	874	853	3,444	2,422	1,754
N MANAGED MA	2,028,870	1,624,444	1,327,103	981,473	510,085	333,488	435,350	416,184	383,103
P PPO-PREFERRED PROVIDER	258,842	177,659	28,405	77,018	(32,053)	20,442	228,116	30,925	(88,536)
P33-45 (BC)	215,708	121,824	113,818	69,223	158,880	82,848	48,484	87,028	283,307
P51 (MPE)	0	438	0	0	0	0	0	2,148	4,057
U SELF PAY	248,165	218,208	204,274	237,817	205,765	88,183	172,032	140,002	142,034
W WORKERS COMP/NO FAULT	(914)	412	74	1,328	188	0	560	7,877	1,567
TOTAL	4,457,884	3,485,328	2,485,185	1,844,895	1,488,287	1,052,861	2,184,445	1,331,585	1,583,882

Total Outpatient AIR at gross

Less: O/P AIR net of estimated allowances

\$22,105,684

19,888,250

2,219,604 (SHOULD EQUAL \$142)

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ST CHRISTOPHERS HOSPITAL
OUTPATIENT
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

CLASS	AIR	AIR NET OF ALLOWANCES	ALLOWANCE
A MEDICAID (1)	2,886,804	2,189,341	508,463
B BLUE CROSS (2)	1,185,209	785,617	399,591
C COMMERCIAL	933,437	763,210	208,727
D DIRECT CONTRACTING	53,382	0	53,382
E CHARITY CARE	21,087	21,087	0
F HMO (BC) (2)	2,774,475	2,774,475	0
G HMO (KHPPE) (2)	1,788,898	1,788,898	0
H PATIENT CONTRACTS	26,873	26,873	0
I MEDICAID (1)	156,619	34,458	122,163
J MANAGED CARE	8,000,087	8,030,087	0
K PRO-PREFERRED PROVIDER	883,517	883,517	0
L PO-45 (BC) (2)	1,714,268	1,150,208	564,060
M PO-45 (KHPPE) (2)	6,771	6,840	130
N SELF PAY	1,654,590	1,654,590	0
O WORKERS COMP/NO FAULT	14,185	11,181	2,975
	<u>22,182,884</u>	<u>18,889,280</u>	<u>3,293,604</u>

(1) A02.03.04.05.06.07.08 & 09 will be netted down 30% at the time of billing 9/9/98. A01. A50 (SPU exception) will be netted down to MA fee schedule at the time of billing 10/1/98 (A01 plan code is approx. equal to 90% of total "A" fee; therefore, it will be adjusted in 10/98).

(2) Effective 3/1/97, Blue Cross & KHPPE air will not be contractualized at time of billing. The Blue Cross reserve rate will be 52%, and the KHPPE reserve rate will be 23%.

(3) Medicare OP reimbursement rate to be reduced to 22%.

ST CHRISTOPHERS HOSPITAL
OUTPATIENT BAD DEBT RESERVE CALCULATION
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
A MEDICAID	12,003	10,687	11,388	24,891	24,578	30,888	587,825	30,481	45,488
B BLUE CROSS	8,228	3,882	3,887	4,271	7,384	4,988	25,313	71,552	106,789
C COMMERCIAL	8,847	7,383	3,884	5,814	5,882	2,480	14,884	48,560	116,256
D DIRECT CONTRACTING	0	0	0	0	0	0	0	0	0
F CHARITY CARE	0	0	0	0	0	0	0	0	0
H HMO	39,085	28,740	7,374	(2,551)	10,228	11,280	102,000	229,813	370,041
I HMO (PC)	102	57	16	77	0	0	0	0	1,925
J HMO (NPPE)	16,181	17,332	14,258	16,382	18,848	5,048	35,015	100,363	173,619
K PATIENT CONTRACTS	454	228	187	66	235	302	168	1,550	2,579
M MEDICARE	6,172	685	(147)	634	87	65	881	1,817	1,754
N MANAGED CARE	1,245,009	81,222	68,355	98,147	51,008	33,347	108,837	313,045	383,103
P PPO-PREFERRED PROVIDER	47,893	5,883	1,320	7,702	(3,303)	2,014	56,528	23,184	(58,530)
P11-45 (PC)	10,785	6,088	5,691	6,822	15,688	6,285	12,374	72,771	283,307
P11 (NPPE)	0	22	0	0	0	0	0	1,611	4,057
U SELF PAY	124,093	106,104	102,137	118,858	102,882	43,082	172,002	140,002	142,034
W WORKERS COMPANO FAULT	(31)	21	4	133	19	0	140	5,758	1,567
REQUIRED RESERVE	334,659	271,360	215,333	278,636	232,136	138,768	1,116,078	1,041,317	1,563,882

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NOTE: Cell notes that these are the reserves had debt reserve percentages developed by Dan Carneal and Robin Schaefer during FY87.

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ST CHRISTOPHERS HOSPITAL
OUTPATIENT BAD DEBT RESERVE PERCENTAGES (REVISED)

NOTE FOR JUL Change charity care bid % from 100% to 0%, as charity care is reserved at 100% through contractual allow. entry.

CLASS	0-30	31-60	61-80	81-120	121-150	151-180	181-270	271-365	365+
A MEDICAID	5%	5%	5%	5%	10%	10%	100%	100%	100%
B BLUE CROSS	5%	5%	5%	5%	10%	10%	25%	75%	100%
C COMMERCIAL	5%	5%	5%	5%	10%	10%	25%	75%	100%
D DIRECT CONTRACTING	5%	5%	5%	5%	10%	10%	25%	75%	100%
F CHARITY CARE	100%	100%	100%	100%	100%	100%	100%	100%	100%
H RHO	5%	5%	5%	5%	10%	10%	25%	75%	100%
I PATIENT CONTRACTS	5%	5%	5%	5%	10%	10%	25%	75%	100%
M MEDICARE	5%	5%	5%	5%	10%	10%	25%	75%	100%
N MANAGED MA	5%	5%	5%	5%	10%	10%	25%	75%	100%
P PPO-PREFERRED PROVIDER	5%	5%	5%	5%	10%	10%	25%	75%	100%
U SELF PAY	50%	50%	50%	50%	50%	50%	100%	100%	100%
W WORKERS COMP/NO FAULT	5%	5%	5%	5%	10%	10%	25%	75%	100%

ST CHRISTOPHERS HOSPITAL
PERCENTAGES APPLIED TO DETERMINE OUTPATIENT NET A/R
[FOR CONTRACTUAL ALLOWANCES NOT TAKEN AT TIME OF BILLING]

FINANCIAL CLASS	% AVERAGE REIMBURSEMENT	COMMENTS
A	13.00%	
B	48.00%	
C	79.00%	
D	0.00%	
F	0.00%	
H (incl H30/H38/H42)	100.00%	(1)
H (H30 BC)	48.00%	
H (H38/H42 NPPE)	77.00%	
I	100.00%	
M	22.00%	
N	100.00%	
P (incl P32-P45, P51)	100.00%	
P (P32, P45 BC)	48.00%	
P (P51 H/PPE)	77.00%	
U	100.00%	
W	78.00%	

commercial A/R valued at 100% when billed; actual experience has been an 80% collection average.

ST CHRISTOPHER'S HOSPITAL
 INPATIENT ACCOUNTS RECEIVABLE - NET OF BAD DEBT RESERVES
 Bad Debt Calculation (New Methodology)
 JUNE 30, 1997

CLASS	TOTAL	INHOUSE & DNPB (NET)	FINAL BILLED	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
A MEDICAID	2,450,631	202,581	0	992,397	606,187	244,060	188,600	121,018	127,789	0	0	0
B BLUE CROSS	1,425,462	181,248	0	285,285	298,698	187,339	238,216	58,213	88,153	83,637	7,684	0
C COMMERCIAL	1,441,388	157,842	0	414,013	256,375	150,103	98,288	53,659	204,417	109,083	1,842	(1,321)
D DIRECT CONTRACTING	23,223	0	0	0	23,223	0	0	0	0	0	0	0
F CHARITY CARE	0	0	0	0	0	0	0	0	0	0	0	0
H HMO	3,820,789	518,388	0	1,175,844	885,787	488,109	287,253	140,388	81,071	99,279	64,572	0
I PATIENT CONTRACTS	3,812	0	0	0	0	0	396	0	135	2,801	621	0
M MEDICARE	103,037	0	0	98,228	1,444	0	0	882	889	2,888	(1,085)	0
N MANAGED MA	8,422,895	1,027,882	0	3,310,718	2,653,350	1,388,517	837,338	188,278	42,722	(87,827)	34,433	0
P PPO-PREFERRED PROVIDER	2,760,895	627,000	0	713,668	482,094	502,185	132,035	111,575	6,778	181,760	19,281	0
U SELF PAY	935,522	81,440	0	330,497	153,933	111,231	98,744	87,028	62,147	0	0	0
W WORKERS COMP/NO FAULT	122,615	0	0	3,616	0	0	62,808	28,700	0	27,214	284	0
NET INPATIENT AIR	22,510,400	2,806,591	0	7,284,588	5,418,992	3,091,554	1,840,271	788,120	625,170	418,704	127,752	(1,321)

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ST CHRISTOPHERS HOSPITAL
 OUTPATIENT ACCOUNTS RECEIVABLE - NET OF BAD DEBT RESERVES
 Bad Debt Calculation (New Methodology)
 JUNE 30, 1997

CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-305	306+
A MEDICAID	231,857	203,247	216,553	224,929	224,910	277,988	0	0	0
B BLUE CROSS	162,035	73,760	74,038	38,442	66,280	44,708	75,839	23,651	0
C COMMERCIAL	184,285	140,469	75,988	53,222	53,031	22,142	44,933	16,520	0
D DIRECT CONTRACTING	0	0	0	0	0	0	0	0	0
F CHARITY CARE	0	0	0	0	0	0	0	0	0
H HMO	742,240	546,062	138,212	(22,857)	82,065	101,611	308,001	76,339	0
H80 (BC)	1,841	1,087	305	989	0	0	0	0	0
K38,K42 (KHPE)	307,632	328,389	270,898	147,434	152,536	45,432	105,045	33,464	0
I PATIENT CONTRACTS	8,677	4,285	3,554	597	2,111	2,722	584	517	0
M MEDICARE	7,710	13,011	(2,789)	5,708	677	988	2,483	0	0
N MANAGED MA	1,925,526	1,543,222	1,260,748	865,325	459,076	300,140	328,512	104,546	0
P PPO-PREFERRED PROVIDER	283,050	111,778	23,085	89,315	(28,648)	19,128	169,587	7,731	0
P33-48 (BC)	204,922	119,229	108,125	62,360	141,174	56,560	37,131	24,357	0
P51 (KHPE)	831	414	0	0	0	0	0	537	0
U SELF PAY	124,093	100,392	103,137	119,959	102,882	43,082	0	0	0
W WORKERS COMP/NO FAULT	(853)	392	71	1,195	168	0	420	1,919	0
NET OUTPATIENT A/R	4,123,315	3,181,866	2,272,912	1,585,059	1,256,162	913,101	1,085,366	280,278	0

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ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
INPATIENT
SUMMARY OF RESERVES FOR BAD DEBT
#1204100-95000220
6/30/97

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	BAD DEBT PROVISION	REACTIVATED AR	OTHER	ENDING BALANCE	AR BALANCE	RESERVE %	CALCULATED RESERVE AMT	VAR (OVER) UNDER
COMPARATIVE DATA: FYE 6/30/98 BAL:											
JULY	(\$8,383,709)	\$209,820	(\$6,325)	(\$197,625)		(\$1,398)	(\$8,379,237)	\$39,924,196	22.2%	(\$7,561,331)	(\$822,378)
AUGUST	(8,378,237)	79,290	(4,110)	(204,959)		471,621	(8,037,395)	39,097,652	21.0%		
SEPTEMBER	(8,037,395)	162,477	(380,997)	(238,453)		(536,473)	(9,030,840)	39,241,393	20.6%		
OCTOBER	(9,030,840)	176,871	(6,930)	(238,453)		6,261,605	(2,839,747)	29,618,553	23.0%		
NOVEMBER	(2,839,747)	384,454	(7,487)	(238,453)		629,592	(2,071,641)	28,258,345	9.6%		
DECEMBER	(2,071,641)	131,992	(25,809)	(238,453)		(6,562)	(2,210,474)	28,507,861	7.3%		
JANUARY	(2,210,474)	212,053	(42,845)	(238,453)		1,498,430	(781,288)	27,962,652	7.8%		
FEBRUARY	(781,288)	97,967	(23,082)	(238,453)		(294)	(945,150)	28,924,285	2.8%		
MARCH	(945,150)	536,396	(46,580)	(238,453)		(3,331,294)	(4,025,082)	24,652,284	3.3%		
APRIL	(4,025,082)	451,464	(16,830)	(238,453)		(4,000,000)	(7,828,901)	24,516,381	16.3%		
MAY	(7,828,901)	431,814	(16,536)	(238,453)			(7,652,076)	24,345,626	31.9%		
JUNE	(7,652,076)	398,838	(108,520)	338,804	(92,731)	2,601,751	(4,511,934)	22,243,003	31.4%		
TOTAL	(\$8,383,709)	\$3,273,435	(\$686,051)	(\$2,209,857)	(\$92,731)	\$3,586,979	(\$4,511,934)	1,63-2	20.3%	(4,511,934)	(0)

NOTES:

(a) Includes \$366,958 of unidentified cash relating to FY98 and prior.

(b) Includes general revenue adjustment of \$527,000.

(c) Includes past estate account writeoffs of \$6,212,735 and \$61,958 of non-patient cash.

(d) Includes past estate account writeoffs of \$580,161 and \$33,307 of non-patient cash.

(e) Includes contractual reserve releases of \$1,597,000.

(f) Includes writeoff of PATCOM air balances of \$2,888,708 and Graduate Hosp. transfer of \$6.0 million.

(g) Graduate Hospital revenue transfer.

(h) Includes release of \$2.81 million between Ip and op bad debt reserves and adjustment to bad debt expense of \$328,000.

NOTE:

C&L notes that AHERF is recording the bad debt allowance according to the new methodology developed in FY97 by Dan Cancelmi and Robin Schafer. At 3/31/97, AHERF was still using the old methodology to record the allowance.

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ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
OUTPATIENT
SUMMARY OF RESERVES FOR BAD DEBT
#1204200-9900220
6/30/87

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	REACTIVATED AR	BAD DEBT PROVISION	OTHER	ENDING BALANCE	AR BALANCE	RESERVE %	CALCULATED RESERVE AMT	VARIATION OVER/UNDER
COMPARATIVE DATA: FYE 6/30/88 BAL:											
JULY	(\$3,524,062)	\$133,672	(\$3,295)		(\$336,634)		(\$3,730,319)	\$14,593,366		(\$1,272,996)	(\$2,251,066)
AUGUST	(3,730,319)	181,256	(4,477)		(380,372)		(3,936,379)	15,557,039	24.0%		
SEPTEMBER	(3,936,379)	161,517	(2,898)		(334,120)	(2,467)	(4,111,880)	17,017,739	24.2%		
OCTOBER	(4,111,880)	140,280	(11,795)		(334,119)		(4,286,395)	17,058,233	5.6%		
NOVEMBER	(4,286,395)	166,440	(18,083)		(334,119)	3,369,979 (a)	(4,454,157)	17,127,307	5.1%		
DECEMBER	(4,454,157)	39,790	(9,833)		(334,120)	260,726 (b)	(4,718,290)	17,640,819	6.7%		
JANUARY	(4,718,290)	217,766	(7,985)		(334,119)	842	(4,834,826)	18,929,591	6.9%		
FEBRUARY	(4,834,826)	127,663	(7,483)		(334,119)	(4,560)	(5,049,225)	19,749,205	7.7%		
MARCH	(5,049,225)	216,234	(12,820)		(334,120)	3,249,918 (c)	(4,966,911)	18,510,371	-9.7%		
APRIL	(4,966,911)	183,780	(12,461)		(334,119)		(5,117,600)	17,671,750	-8.1%		
MAY	(5,117,600)	202,395	(6,179)		(334,119)		(5,249,394)	18,672,579	-7.0%		
JUNE	(5,249,394)	258,497	(8,331)	(11,589)	(515,702)	(6,217,466) (d)	(5,195,231)	18,948,882	27.4%	(5,195,231)	0
TOTAL	(\$3,524,062)	\$2,029,290	(\$105,640)	(\$11,589)	(\$4,239,782)	\$656,552	(\$5,195,231)	\$14,593,366			

NOTES:

- (a) Includes past statute account writeoffs of \$8,050,882, offset by contractual allowances of (\$4,680,883).
contractual allowances, which will eventually be written off.
(b) Past statute account writeoffs.
(c) Writeoff of PATCOM air balances.
(d) Includes release of \$2.81 million between op and ip bad debt reserves and a \$3.3 million dollar increase (credit) to the allowance segregated as follows: \$.8 million related to workman's comp, \$1.0 million for general a/p, \$.5 million for excess charge differentials, and \$.8 million towards the pension reserve.

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EXHIBIT 0301

DAVID

THE ATTACHED ANALYSIS ARE per your request.

I will work on CASH FLOW NEXT. Note However, THAT

ADJUSTED BOTTOM LINE (41.8) AOT FOR DEPRECIATION (\$43.5)

IS BREAK-EVEN. Also, Please Note that OF THE

\$41.9 Negative Actual vs Budget ADMIN & GEN VARIANCE,

\$33.1 relates to BAD DEBTS. THE BAD DEBT VARIANCE

OF \$33.1 IS EQUAL TO CUSHIONS USED BECAUSE ACTUAL WAS BOOKED TO

BUDGET DURING THE YEAR (EXCEPT JUNE) INSTEAD OF

BOOKING AMTS ACTUALLY WRITTEN OFF.

AK

9 Pgs INCLUDING THIS Pg



Delaware Valley Hospitals
FY97 Use of Cushions
(\$ in millions)

	Cushions Used to Reduce Bad Debt Expense in FY97	Prior Year CRA Settlements taken into income in FY97	Graduate Cushions Transferred and taken into Income	Use of Cushions Established in Prior Years	Recognition of Sidney Hillman Monies and Other Reserves	Total
MCP	\$8.1	\$2.0	-	\$0.4	\$1.2	\$11.7
Elkins Park	3.5	1.0	\$1.0	-	0.3	5.8
Bucks County	2.3	-	-	-	-	2.3
Hahnemann	15.7	7.6	5.0	1.5	-	29.8
	29.6	10.6	6.0	1.9	1.5	49.6
SCHC	3.5	2.3	1.0	2.7	-	9.5
	\$33.1	\$12.9	\$7.0	\$4.6	\$1.5	\$59.1

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Delaware Valley Hospitals
FY97 Use of Cushions to Reduce Bad Debt Expense
(\$ in millions)

	Bad Debt Allowance Shortfall @ 6/30/96	Transfers from Graduate to Cover Shortfall @ 6/30/96 and Bring Bad Debt Allowance to Required Levels	Cushions Used to Reduce Bad Debt Expense in FY97
MCP	(\$12.9)	\$21.0	\$8.1
Elkins Park	(7.3)	10.8	3.5
Bucks County	(6.2)	8.5	2.3
Hahnemann	(5.4)	21.1	15.7
	<u>(31.8)</u>	<u>61.4</u>	<u>29.6</u>
SCHC	(10.1)	13.6	3.5
	<u>(\$41.9)</u>	<u>\$75.0</u>	<u>\$33.1</u>

s/kim/123/auh-red.wk4

DELAWARE VALLEY OBLIGATED GROUP HOSPITALS
STATEMENT OF REVENUE AND EXPENSES
for the year ended June 30, 1997
(Dollars in Thousands)

	Actual	Use of Cushions	Actual Excluding Cushions Used in FY 97	FY 97 Budget	VARIANCE
Revenue:					
Inpatient	\$607,319	(\$19,900)	\$587,419	\$639,027	\$(51,608)
Outpatient	163,841	-	163,841	155,427	8,414
Physician Services	2,581	-	2,581	19,322	6,499
Educational Services	2,264	-	2,264	926	1,338
Sponsored Projects	5,967	-	5,967	7,670	(1,703)
Assets Released from Restriction	4,705	-	4,705	503	4,202
Investment Income	13,711	-	13,711	2535	11,176
Other	18,255	(\$1,200)	17,055	23,789	(6,734)
Total Revenue	818,643	(21,100)	797,543	831,806	(34,263)
Expenses:					
Salaries, Wages and Fees	308,955	-	308,955	318,962	10,007
Fringe Benefits	76,685	-	76,685	76,513	(172)
Patient Care Supplies	109,661	900	110,561	105,966	(4,595)
Purchased Services	107,184	300	107,484	102,653	(4,831)
Support & Contract Costs	58,022	300	58,322	55,170	(3,152)
Administrative and General	73,528	36,800	110,328	68,463	(41,865)
Depreciation and Amortization	43,497	-	43,497	42,902	(595)
Interest	23,807	-	23,807	24,611	804
Total Expenses	801,339	38,000	839,339	745,240	(94,099)
Excess/(Deficiency) of Revenue Over Expenses	\$17,304	(\$59,100)	(\$41,796)	36,569	(78,365)

MCP
STATEMENT OF REVENUE AND EXPENSES
for the year ended June 30, 1997
(Dollars in Thousands)

	Actual	Use of Cushions	Actual Excluding Cushions Used in FY 97	FY 97 Budget	VARIANCE
Revenue:					
Inpatient	\$179,036	(\$2,000)	\$177,036	\$175,305	\$1,731
Outpatient	32,043	-	32,043	36,337	(4,294)
Physician Services	1,625	-	1,625	1,752	(127)
Educational Services	2	-	2	-	2
Sponsored Projects	1,350	-	1,350	2,182	(832)
Assets Released from Restriction	49	-	49	12	37
Investment Income	468	-	468	551	(83)
Other	9,589	(1,200)	8,389	7,783	606
Total Revenue	224,162	(3,200)	220,962	223,922	(2,960)
Expenses:					
Salaries, Wages and Fees	85,333	-	85,333	88,132	2,799
Fringe Benefits	22,934	-	22,934	22,673	(261)
Patient Care Supplies	27,134	400	27,534	28,713	1,179
Purchased Services	37,385	-	37,385	34,042	(3,343)
Support & Contract Costs	5,992	-	5,992	4,654	(1,338)
Administrative and General	24,939	8,100	33,039	23,247	(9,792)
Depreciation and Amortization	10,383	-	10,383	10,904	521
Interest	3,667	-	3,667	3,851	184
Total Expenses	217,767	8,500	226,267	216,266	(1,001)
Excess/(Deficiency) of Revenue Over Expenses	\$6,395	(\$11,700)	(\$5,305)	\$1,656	(12,961)

ELKINS PARK
STATEMENT OF REVENUE AND EXPENSES
for the year ended June 30, 1997
(Dollars in Thousands)

	Actual	Use of Cushions	Actual Excluding Cushions Used in FY 97	FY 97 Budget	VARIANCE
Revenue:					
Inpatient	\$36,594	(\$2,000)	\$34,594	* 37869	1(3275)
Outpatient	21,469	-	21,469	19649	1770
Physician Services	162	-	162	120	42
Educational Services	134	-	134	123	11
Sponsored Projects	-	-	-	-	-
Assets Released from Restriction	18	-	18	1	17
Investment Income	25	-	25	459	(434)
Other	652	-	652	779	(127)
Total Revenue	59,054	(2,000)	57,054	59050	(1996)
Expenses:					
Salaries, Wages and Fees	22,340	-	22,340	21789	(551)
Fringe Benefits	4,873	-	4,873	4746	(127)
Patient Care Supplies	6,207	-	6,207	5370	(837)
Purchased Services	6,524	300	6,824	7100	276
Support & Contract Costs	6,216	-	6,216	5816	(400)
Administrative and General	4,865	3,500	8,365	4309	(4056)
Depreciation and Amortization	3,193	-	3,193	3193	-
Interest	5,228	-	5,228	3901	(1327)
Total Expenses	59,446	3,800	63,246	56224	(7022)
Excess/(Deficiency) of Revenue Over Expenses	(\$392)	(\$5,800)	(\$6,192)	* 2826	*(9018)

DC0896 page 89 of 92

BUCKS COUNTY
STATEMENT OF REVENUE AND EXPENSES
for the year ended June 30, 1997
(Dollars in Thousands)

	Actual	Use of Cushions	Actual Excluding Cushions Used in FY 97	FY 97 Budget	Variance
Revenue:					
Inpatient	\$29,218	-	\$29,218	\$ 30057	\$ (839)
Outpatient	21,081	-	21,081	18825	2256
Physician Services	3	-	3	60	(57)
Educational Services	17	-	17	12	5
Sponsored Projects	-	-	-	-	15
Assets Released from Restriction	15	-	15	-	(165)
Investment Income	7	-	7	172	165
Other	947	-	947	840	107
Total Revenue	51,288	-	51,288	44966	1322
Expenses:					
Salaries, Wages and Fees	18,552	-	18,552	18353	(199)
Fringe Benefits	4,058	-	4,058	4130	72
Patient Care Supplies	5,124	-	5,124	4380	(744)
Purchased Services	5,793	-	5,793	6582	789
Support & Contract Costs	4,422	-	4,422	4080	(342)
Administrative and General	5,356	2,300	7,656	5206	(2450)
Depreciation and Amortization	3,285	-	3,285	3285	-
Interest	1,967	-	1,967	1429	(538)
Total Expenses	48,557	2,300	50,857	47445	(3412)
Excess/(Deficiency) of Revenue Over Expenses	\$2,731	(\$2,300)	\$431	\$ 2521	(2090)

HAHNEMANN
STATEMENT OF REVENUE AND EXPENSES
for the year ended June 30, 1997
(Dollars in Thousands)

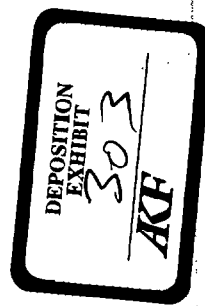
	Actual	Use of Cushions	Actual Excluding Cushions Used in FY 97	FY 97 Budget	VARIANCE
Revenue:					
Inpatient	\$264,941	(\$12,600)	\$252,341	\$286,162	(33821)
Outpatient	54,198	-	54,198	51083	3115
Physician Services	-	-	-	-	-
Educational Services	-	-	-	-	-
Sponsored Projects	3,706	-	3,706	3497	209
Assets Released from Restriction	(42)	-	(42)	-	(42)
Investment Income	6,501	-	6,501	797	5704
Other	7,067	-	7,067	6680	387
Total Revenue	336,371	(12,600)	323,771	348,219	(24448)
Expenses:					
Salaries, Wages and Fees	127,562	-	127,562	132318	4756
Fringe Benefits	33,937	-	33,937	34386	449
Patient Care Supplies	57,108	500	57,608	54886	(2722)
Purchased Services	36,741	-	36,741	33056	(3685)
Support & Contract Costs	26,176	-	26,176	25290	(886)
Administrative and General	25,072	16,700	41,772	23178	(18594)
Depreciation and Amortization	18,803	-	18,803	17701	(1102)
Interest	9,837	-	9,837	11340	1503
Total Expenses	335,236	17,200	352,436	332,155	(20281)
Excess/(Deficiency) of Revenue Over Expenses	\$1,135	(\$29,800)	(\$28,665)	16064	(44724)

ST. CHRISTOPHER'S
STATEMENT OF REVENUE AND EXPENSES
for the year ended June 30, 1997
(Dollars in Thousands)

	Actual	Use of Cushions	Actual Excluding Cushions Used in FY 97	FY 97 Budget	VARIANCE
Revenue:					
Inpatient	\$97,530	(\$3,300)	\$94,230	\$ 109,634	\$ (15,404)
Outpatient	35,050	-	35,050	29,483	5,567
Educational Services	791	-	791	791	-
Sponsored Projects	2,111	-	2,111	1,991	120
Assets Released from Restriction	911	-	911	440	471
Investment Income	4,665	-	4,665	536	4,129
Other	6,710	-	6,710	7,707	(997)
Total Revenue	147,768	(3,300)	144,468	150,652	(6,184)
Expenses:					
Salaries, Wages and Fees	55,168	-	55,168	58,310	3,202
Fringe Benefits	10,883	-	10,883	10,578	305
Patient Care Supplies	14,088	-	14,088	12,617	1,471
Purchased Services	20,741	-	20,741	21,823	1,082
Support & Contract Costs	15,216	-	15,216	15,330	114
Administrative and General	13,296	6,200	19,496	12,523	6,973
Depreciation and Amortization	7,833	-	7,833	7,819	14
Interest	3,108	-	3,108	4,090	982
Total Expenses	140,333	6,200	146,533	143,150	(3,383)
Excess/(Deficiency) of Revenue Over Expenses	\$7,435	(\$9,500)	(\$2,065)	7,502	\$(9,567)

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EXHIBIT 0303



June 1997 - Hahnemann

	Month		YTD	
	Actual	Budget	Actual	Budget
Admits	1,368	2,003	20,437	22,848
Discharges	1,352	1,980	20,468	22,813
Days	9,485	12,631	130,374	145,582

*Admissions decreased approximately 300 in May as a result of loss of moms and babies; budget for this is approximately 400/month

I/P Gross	\$50,447	\$71,841	\$767,029	\$824,311
O/P Gross	10,136	9,271	115,245	112,901

Rate	Month	
	YTD	FY96
I/P	36.0%	34.9%
O/P	47.0%	46.6%

I/P Net Revenue per Admission		I/P Gross Revenue per Admission		I/P Net Revenue Per Day		I/P Gross Revenue per Day	
FY97 Average	\$13,500	FY97 Average	\$37,531	FY97 Average	\$2,116	FY97 Average	\$5,883
June	19,382 J	June	36,876	June	2,795 J	June	5,319
May	17,142 I	May	43,747 G	May	2,446 I	May	6,243 G
April	12,804 F	April	34,519 E	April	2,102 F	April	5,668 E
March	13,986 D	March	38,518	March	2,171 D	March	5,979
February	12,969	February	35,236	February	2,084	February	5,663
January	13,045	January	34,627 C	January	2,168	January	5,755 C
December	10,596	December	42,051	December	1,610	December	6,329
November	12,423	November	50,102 B	November	1,890	November	7,622 B
October	11,434	October	37,366	October	1,800	October	5,882
September	13,967	September	37,339 A	September	2,242	September	5,995 A
August	10,953	August	34,635	August	1,749	August	5,507
July	12,382	July	33,074	July	2,040	July	5,449
FY96 Average	12,587	FY96 Average	36,100	FY96 Average	1,883	FY96 Average	5,400
June	14,871	June	36,082				
May	8,933	May	35,943				
April	10,807	April	36,057				
March	13,127	March	35,211				
February	11,889	February	37,980				
January	12,382	January	35,582				

- A includes \$1.6 million of transplant late charges
 B includes \$13.2 million of overstated Pharmacy charges
 C includes \$3.7 million reversal of overstated Pharmacy charges
 D includes \$4.1 million of MC '90 CRA adjustments
 E includes ??? of overstated Pharmacy charge reversals
 F includes \$500 MA CRA adjustments and \$250 HIP NJ capitation payments
 G Moms and babies no longer treated at Hahnemann, patients are now treated at City Ave
 H includes \$129 retroactive w/o of USHC Radiology capitated accounts
 I includes \$5m recognition of reserves from Graduate and \$700 recognition of reserves from Mgmt Services
 J includes \$10m general reserve adjustment

June 1997 - Hahnemann

	Month		YTD	
	Actual	Budget	Actual	Budget
Admits	1,368	2,003	20,437	22,848
Discharges	1,352	1,980	20,468	22,813
Days	9,485	12,631	130,374	145,582
*Admissions decreased approximately 300 in May as a result of loss of moms and babies; budget for this is approximately 400/month				
I/P Gross	\$50,447	\$71,841	\$767,029	\$824,311
O/P Gross	10,136	9,271	115,245	112,901

Rate	Month		FY96
	I/P	O/P	
I/P	30.8%	34.5%	34.9%
O/P	32.5% (H)	47.0%	46.6%

I/P Net Revenue per Admission	
FY97 Average	\$12,964
June	11,370
May	17,142 (I)
April	12,804 (F)
March	13,986 (D)
February	12,969
January	13,045
December	10,696
November	12,423
October	11,434
September	13,967
August	10,953
July	12,382
FY96 Average	12,587
June	14,871
May	8,933
April	10,807
March	13,127
February	11,889
January	12,382

I/P Gross Revenue per Admission	
FY97 Average	\$37,531 >
June	36,876
May	43,747 (G)
April	34,519 (E)
March	38,518
February	35,236
January	34,627 (C)
December	42,051
November	50,102 (B)
October	37,366
September	37,339 (A)
August	34,635
July	33,074
FY96 Average	36,100
June	36,082
May	35,943
April	36,057
March	35,211
February	37,980
January	35,582

I/P Net Revenue Per Day	
FY97 Average	\$2,032
June	1,640
May	2,446 (I)
April	2,102 (F)
March	2,171 (D)
February	2,084
January	2,168
December	1,610
November	1,890
October	1,800
September	2,242
August	1,749
July	2,040
FY96 Average	1,883

I/P Gross Revenue per Day	
FY97 Average	\$5,883
June	5,319
May	6,243 (G)
April	5,668 (E)
March	5,979
February	5,663
January	5,755 (C)
December	6,329
November	7,622 (B)
October	5,882
September	5,995 (A)
August	5,507
July	5,449
FY96 Average	5,400

- (A) Includes \$1.6 million of transplant late charges
- (B) Includes \$13.2 million of overstated Pharmacy charges
- (C) Includes \$3.7 million reversal of overstated Pharmacy charges
- (D) Includes \$4.1 million of MC '90 CRA adjustments
- (E) Includes 777 of overstated Pharmacy charge reversals
- (F) Includes \$500 MA CRA adjustments and \$250 HIP NJ capitation payments
- (G) Moms and babies no longer treated at Hahnemann, patients are now treated at City Ave
- (H) Includes \$129 retroactive w/o of USHC Radiology capitated accounts
- (I) Includes \$5m recognition of reserves from Graduate and \$700 recognition of reserves from Mgmt Services

North - Budgeted Net Revenue per day 1,977
 Month - Budgeted Net Revenue per Adm 12,468
 Year - " " " " " " " " " " " "
 Year - " " " " " " " " " " " "

(9,418) Variance to Bu
 (5084)
 Volume
 Ratio - Budget
 (2,200)
 (732)
 CR A - P
 Pharmacy
 correction
 -> (-785)

ALLEGHENY UNIVERSITY HOSPITALS-HAHNEMANN

Revenue Variance Analysis

For the Month of June 30, 1997

VOLUME VARIANCE

	UNITS	BUDGET	VOLUME		BUDGETED RATE	VARIANCE
			BUDGET	ACTUAL		
ACUTE & PSYCH SERVICES:						
Blue Cross	A,B	1,328		1,081	(247)	(\$481,897)
Med Assist	G,H,K	176		60	(116)	(902,712)
Medicare	F	639		454	(185)	(3,246,750)
US Healthcare	C	1,223		1,074	(149)	(209,941)
Managed Care	3	2,136		2,161	25	33,525
Health Pass	I	247		141	(106)	(105,576)
Commercial	E	691		543	(148)	(742,960)
Other	N,P,Q,R,4	31		10	(21)	(61,173)
Self Pay	D,S,W	65		284	219	1,320,789
Workers Compensation	L	46		83	37	134,569

TOTAL VOLUME VARIANCE

(\$4,262,126)
 (1,320,789)
 499,000

(5084)

891 actual self pay gross
 < 392 > budgeted self pay gross

(6,131,465)

499

1321

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AHERF HOSPITALS
INPATIENT ADJUSTMENTS ONLY BY HOSPITAL BY CHARGE CODE
FROM 970601 TO 970630
FINAL BILL DATE PRIOR 97/06/01

REPORT DATE: 07/09/97 09.48.12 FOCXEC: CONTRCD2

HOSPITAL	CHARGE CODE	DESCRIPTION	USED	AMOUNT
HHH	10004596	PATIENT REFUND	2	57
	10004992	INSURANCE REFUND	4	13,756 X
	10113413	HUH SELECT BENEFIT	1	-16,680
	10211001	BC ALLOWANCE CY	188	723,918
	10211019	BC ALLOWANCE PY	6	-103,807
	10211209	MC ALLOWANCE CY	332	-784,294
	10211217	MC ALLOWANCE PY	6	-136,617
	10211308	MA ALLOWANCE CY	133	-1,157,602
	10211316	MA ALLOWANCE PY	3	189,717
	10211407	AUTO INS ALW CY	12	139,927
	10211506	CHAMPUS ALW CY	2	-14,356
	10211605	NJ MEDICAID ALW CY	5	-190,514
	10211704	PROMPT PAY ALW CY	21	14,205
	10211803	US HEALTHCARE ALW CY	188	-489,943
	10212009	MERCY HEALTH ALW CY	122	-71,435
	10212108	DEL VAL HMO ALW CY	1	7,399
	10212207	HEALTHPASS ALW CY	31	12,895
	10212306	HIP OF NJ ALW CY	143	-561,057
	10212405	US HEALTHCARE CAP CY	6	-4,187
	10212603	KEYSTONE CAP CY	3	-1,196
	10212801	GREATER ATL ALW CY	25	-30,249
	10212900	KEYSTONE ALW CY	216	262,469
	10213007	AETNA HLTH HMO ALW	22	126,914
	10213015	AETNA HLTH HMO ALW PY	1	-284
	10213205	MISC HMO ALW CY	141	631,554
	10213239	DENIED NO AUTHORIZATION	4	-8,790
	10213304	HEALTH PARTNERS ALLOW. CY	18	57,107
	10213403	MISC. PPO ALW. CY	1	3,019
	10213411	MISC. PPO ALW. PY	2	-561
	10220010	SMALL BALANCE W/O	83	1,173
	10220036	ADMIN COURTESY	37	-1,015
	10220143	WORKERS COMP-LAW ALLOWANCE	23	-16,092
	10220176	AS ABOVE, CASE RATE..TOWKER	2	2,250
	10220184	SELF-PAY CHARITY CARE ADJUST	12	-183,184
	10221018	UR DENIAL BLUE CROSS	14	-95,781
	10221034	UR DENIAL HEALTH PASS	1	-2,090
	10221042	UR DENIAL OTHER	64	-505,032
	10222016	CLIENT DISCOUNT	8	-75,802
	10223105	COMM. UNTIMELY ADJUSTMENT - CY	1	-1,418 X
	10223154	COMMERCIAL ADJUSTMENT	93	67,601 X
	10223170	MA-NOT PA ADJUSTMENT	6	52,251
	10223246	PAST STATUTE BC I/P	1	3,520

BAD DEBT NOT REPORTED

DLC NR 01 1861

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AHERF HOSPITALS
 INPATIENT ADJUSTMENTS ONLY BY HOSPITAL BY CHARGE CODE
 FROM 970601 TO 970630
 FINAL BILL DATE PRIOR 97/06/01

FOCEXEC:CONTRCD2

09.48.12

REPORT DATE: 07/09/97

HOSPITAL	CHARGE	DESCRIPTION	USED	AMOUNT
-----	CODE	-----	----	-----
HUH'	10223287	PAST STATUTE MGD CARE I/P	1	15,818
	10223295	PAST STATUTE MGD CARE O/P	4	-1,232
	10240158	BANKRUPTCY	11	-22,378
*TOTAL HOSPITAL HUH'				2000 -2,150,043

BAD DEBT NOT REPORTED

W.F.C.

DLC NR 01 1862

EXHIBIT 0313